

# **OFFICE OF INSPECTOR GENERAL - AUDIT DIVISION OVERSIGHT PLAN**

This work plan outlines the U.S. Small Business Administration's (SBA) Office of Inspector General (OIG) audit and review priorities. In addition to our statutory mandates, we focus on those programs and operations that pose the highest risk to achieving SBA's strategic goals, objectives, and priorities; meeting budgetary and financial commitments; and complying with applicable laws, regulations, and guidance.

The plan reflects audits and reviews our office intends to focus resources on within the ensuing 12-month period. New statutory mandates, Congressional requests, Hotline complaints, or SBA requests may require unplanned audits or reviews. Such work, as well as resource constraints, may result in deferring, canceling, or modifying planned audits and reviews. Our effectiveness depends on our flexibility to address other priorities as they arise.

## **MANDATORY AUDITS AND REVIEWS IN PROCESS**

- Applicant Eligibility for Disaster Loans Made During the Hurricane Sandy Extended Application Period
- Charge Card Risk Assessment
- Data Act Readiness Review
- External Peer Review
- FY 2016 Financial Statement Audit
- FY 2016 FISMA Reporting Process
- FY 2016 Progress in Reducing Improper Payments

## **OTHER AUDITS AND REVIEWS IN PROCESS**

- 8(a) Business Development Participant Initial Eligibility
- High Dollar/Early Defaulted Purchased 7(a) Loans
- Hurricane Sandy Technical Assistance Award to the New York Small Business Development Center
- Hurricane Sandy Technical Assistance Award to the SCORE Association
- Improper Payment Rate for the 7(a) Guaranty Loan Program
- Improper Payment Rate for the Disaster Assistance Loan Program
- Management of the Voluntary Early Retirement Authority/Voluntary Separation Incentive Payment
- Microloan Program Oversight
- Salary Setting and Pay Increases – Schedule C
- Salary Setting and Pay Increases – Aggregate Pay

## **AUDITS AND REVIEWS PLANNED**

- 8(a) Business Development Participant Continuing Eligibility
- Boots to Business Program
- Effectiveness and Timeliness of Hurricane Matthew Loan Closing and Disbursement
- Loan Liquidation and Charge-Off Activities at the National Guaranty Purchase Center
- Loans to Poultry Farms
- Oversight of the SCORE Association
- Oversight of the Secondary Market
- Oversight of the State Trade and Export Promotion Grant Program
- Progress in implementing the Federal Information Technology Acquisition Reform Act
- Sole Source Awards under WOSBP
- Suspension and Debarment
- Workers Compensation

Some of our most important work has come from tips received on our Hotline. If there is any information that you think we should know, particularly with regard to fraud, waste, abuse, or mismanagement at SBA or within its programs, we encourage you to go to our website [www.sba.gov/oig/hotline](http://www.sba.gov/oig/hotline) or call us at (800) 767-0385.